

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017)– Waive off late fee for Nil filers above Rs. 250 under section 47 for the period from 1st day of April, 2023 to the 30th day of June, 2023 for delay in filing **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial Years from 2019-20 to 2021-22 – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 116

Dated: 25-08-2023

Read the following:

1. G.O.Ms No. 21, Revenue (CT-II) Department, Dt. 22-01-2018.
2. G.O. Ms No. 17, Revenue (CT-II) Department, Dt. 13-02-2019.
3. G.O. Ms No. 145, Revenue (CT-II) Department, Dt. 16-12-2020.
4. G.O. Ms No. 62, Revenue (CT-II) Department, Dt. 22-07-2021.
5. G.O. Ms No. 93, Revenue (CT-II) Department, Dt. 12-09-2022.
6. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 02/2023 - Central Tax, Dt. 31-03-2023.
7. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/128/2017, Dt. 13-04-2023.

ORDER:-

The following Notification Shall be published in an Extra-ordinary issue of Telangana Gazette dt:25.08.2023.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification issued in G.O.Ms. No. 21, Revenue (CT-II) Department, Dt. 22-01-2018, and as amended subsequently from time to time, namely:-

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: –

AMENDMENT

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State Tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial Years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SANTHI KUMARI

CHIEF SECRETARY & SPECIAL

CHIEF SECRETARY TO GOVERNMENT (FAC)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GSTBhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER